



**APPLICATION FOR FUEL-TAX REFUND FOR USE OF POWER TAKE-OFF EQUIPMENT
VEHICLE TYPES AND PERCENTAGES WORKSHEET**

START HERE

For excel users – use tab key to maneuver and use the NEXT button to go to the next step.

For PDF users – Enter Quarter, Fuel Type, Percentage of quarter filing, and Actual % of your PTO vehicle type (Note: the Fuel Tax Rate Table will have the Percentage of quarter filing.

Quarter _____

Fuel Type _____

Percentage of quarter filing. - _____ Enter in decimal format.

Please call the Division of Road Fund Audits for percentage at 502-564-6760.

Accepted Exemption Percentages-Revised

Enter the actual %'s for your vehicles in Column C.

A	B	Maximum % Allowed	C
Vehicle Types	Abbreviations		Actual %'s
Boom Trucks	Boom	15.00	
Bucket Trucks	Bucket	10.00	
Bulk Feed Trucks	Bulk Feed	15.00	
Commercial Front Loader Sanitation Trucks	Comm. Front Loader San.	15.00	
Concrete Mixer Trucks	Concrete Mixer	25.00	
Concrete Pumping Trucks	Concrete Pump	25.00	
Container Delivery Sanitation Trucks	Container Delivery San.	10.00	
Digger Derrick Trucks	Digger Derrick	20.00	
Dump Trailer & Dump Trucks	Dump	15.00	
Hydraulic Car Carrier Trailer	Hydraulic Car Carrier	5.00	
Residential Rear or Side Loader Sanitation Trucks	Residential Sanitation	15.00	
Rolloff Sanitation Trucks	Rolloff Sanitation	10.00	
Seeder Trucks	Seeder	15.00	
Semi-Wreckers	Semi-Wreckers	10.00	
Side Loader Sanitation Trucks	Side Loader Sanitation	15.00	
Tank Transport Trucks	Tank Transport	15.00	
Trucks with Hydraulic Winch	Hydraulic Winch	5.00	
Wreckers	Wreckers	10.00	



APPLICATION FOR FUEL-TAX REFUND FOR USE OF POWER TAKE-OFF EQUIPMENT

CALCULATION OF AVERAGE PRICE PER GALLON WORKSHEET

A B C D E F G H

	Date	KY Location	Invoice Number	Total Cost	Total Gallons	Fuel Type	Price Per Gallon	Notes
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30	Totals from additional worksheets							
TOTALS ----->				I	J		K	Average price per gallon
							L	Less Federal tax rate
							M	Less Kentucky tax rate
Average Price Per Gallon W/O Taxes----->							N	Rounded to the nearest thousandth



APPLICATION FOR FUEL TAX REFUND FOR USE OF POWER TAKE-OFF EQUIPMENT

Mail to:

Division of Road Fund Audits
200 Mero Street, Frankfort KY 40602-2004
Phone (502)564-6760 Fax (502)564-6766
<http://transportation.ky.gov/Audits>

FUEL TAX LICENSE NUMBER (IFTA OR KIT)

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Applicant Name			Quarter Ending
DBA, Trade Name, or Division of Corporation (if different from above)			
Street Address			
City	State	Zip Code	Phone Number
GALLONAGE ACCOUNT			
ATTENTION! COMPLETE WORKSHEETS FIRST			
1. Gallons of On-Highway BULK motor fuels on hand at beginning of this quarter.			
2. Gallons of On-Highway BULK motor fuels purchased during this quarter. Must match line 35 column D from PTO Equipment Worksheet.			
3. Gallons of Over-The-Road motor fuels purchased and used in qualified motor vehicles during this quarter. Shall match line 35 column E from PTO Equipment Worksheet.			
4. Total gallons of motor fuels to be accounted for during this quarter (Add Lines 1,2, and 3 and enter total on Line 4.)			
USAGE ACCOUNT			
5. Gallons of Over-The-Road motor fuels used in qualified motor vehicles during this quarter on which NO power take-off refund is claimed. (Row 1 Column E PTO Equipment Worksheet.)			
6. Gallons of On-Highway BULK motor fuels used in qualified motor vehicles during this quarter on which NO power take-off refund is claimed. (Row 1 Column D PTO Equipment Worksheet.)			
7. Gallons of On-Highway BULK motor fuels used in vehicles or equipment other than qualified motor vehicles during this quarter.			
8. Gallons of On-Highway BULK motor fuels and Over-The-Road motor fuels used in qualified motor vehicles with power take-off equipment (pursuant to 601 KAR 1:200) during this quarter. List gallons used for each vehicle and enter the total gallons here. Must match last line 35 Column F less row 1 from PTO Equipment Worksheet.			
9. Gallons of On-Highway BULK motor fuels on hand at end of this quarter.			
10. Total gallons of motor fuels accounted for. (Add Lines 5, 6, 7, 8, and 9 and enter total on Line 10. [Line 4 must equal Line 10])			
COMPUTATION OF GALLONS WHICH POWER TAKE-OFF REFUND IS DUE			
11. Complete this section. If you operated qualified motor vehicles (which have power take-off equipment pursuant to 601 KAR 1:200) interstate (across Kentucky state lines) during this quarter, attach a copy of all power take-off refund claims which you have submitted to other jurisdictions.			
(A) Enter total mileage operated by qualified motor vehicles which have power take-off equipment.			
(B) Enter total mileage operated by qualified motor vehicles which do NOT have power take-off equipment.			
(C) Determine total mileage operated <u>outside</u> of KY taxable miles by qualified motor vehicles which have power take-off equipment. Shall match line 35 column H less row 1 from PTO Equipment Worksheet.			
(D) Determine taxable mileage operated in KY by qualified motor vehicles that have power take-off equipment. (Subtract Line 11C from 11A). Must match line 35 column I less row 1 from PTO Equipment Worksheet.			
12. (A) Divide (Line 11A + 11B) by (Line 10 - (Line 7 + 9)) to determine miles per gallon. Must match MPG from PTO Equipment Worksheet.			
(B) Divide Line 11C by miles per gallon calculated in Line 12A.			
13. Enter total adjusted motor fuels used in qualified motor vehicles with power take-off equipment in Kentucky during this quarter. Subtract Line 12B from Line 8 and enter the difference here.			
14. Enter total gallons from PTO Equipment Worksheet Column L last line.			



COMPUTATION OF REFUND DUE					
15. (A) Enter average price per gallon of motor fuels purchased this quarter from Average Price per Gallon worksheet, Item N. (Excludes Federal or State Excise Taxes)					
(B) Enter the number of gallons subject to PTO refund (from line 14)					
(C) Multiply line 15B by <input type="text"/> <--- Please call Road Fund Audits at 502-564-6760 for percentage of quarter filing. This is your Gross PTO Refund due.					
(D) Average total cost of motor fuels purchased this quarter. (Multiply Line 15A times line 15B)					
(E) Compute Kentucky sales or use tax. (Multiply line 15D by .06)					
(F) Net Refund Due (Line 15C minus Line 15E)					
16. Show location and capacity of tanks for bulk storage of motor fuels. Attach addtl sheet(s) if necessary.					
FOR NON-HIGHWAY USE			FOR ON-HIGHWAY USE		
Type of Fuel	Gallon Capacity	Location / Tank #	Type of Fuel	Gallon Capacity	Location or Tank #
17. Attach copies of bulk fuel purchase invoices for this quarter. Invoices must show invoice number, date of purchase, name and address of seller and purchaser, number of gallons purchased, price per gallon, total amount paid and whether fuel was sold for non-highway or on-highway consumption. Invoices must not show any alterations or erasures.					
18. Where are the withdrawal records for bulk fuel purchases maintained? Physical Address:					
19. Do you have a Kentucky Revenue Cabinet Motor Fuels Tax Refund Permit Number? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, provide permit number:					
20. Do you have a Kentucky Revenue Cabinet Sales and Use Tax Number? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, provide tax number:					
21. Attach a copy of the corresponding IFTA (or KIT, where applicable) quarterly tax return to this refund form.					

All refund requests are subject to audit at any time and may be subject to an offset of tax liability pursuant to KRS 138.727.

Failure to comply with the instructions, regulations, and statutes regarding this application, or failure to properly complete this application may result in the disallowance of the refund, a delay in payment, or reduction in the amount requested. If an audit reveals that an overpayment has been made as the result of an incorrect application, the applicant will be required to repay the amount overpaid, plus interest, plus penalty.

Applicant agrees under penalty of perjury that the information provided on this form is to the best of their knowledge true, accurate, and complete.

This form must be signed by an owner, partner or corporate officer, or by an authorized agent.

Authorized Signature

Title

Date

**NOTE: KEEP FOR FUTURE REFERENCE**

Pursuant to 601 KAR 1:200 Section 11(5), a fuel tax licensee may apply to the cabinet for refund of the fuel tax imposed by KRS 138.660(1) or (2).

When completing this form, remember to ONLY include fuel purchased and used in qualified motor vehicles (except Line 7 of the refund application).

NOTE: The last day to file refund application is as follows:

1st Qtr Ends 3/31
Last day to file
refund application
9/30

2nd Qtr End 6/30
Last day to file
refund application
12/31

3rd Qtr End 9/30
Last day to file
refund application
3/31

4th Qtr End 12/31
Last day to file
refund application
6/30

Failure to file for this refund by the date noted above shall be cause for forfeiture of refund requested.

Further, if it is determined through an audit of your records supporting this refund application that an overpayment to you has resulted, then you shall be required to repay the amount overpaid to you in addition to penalties and interest.

Complete the application as follows:

GALLONAGE ACCOUNT

- Line 1 - Enter the gallons of On-highway BULK motor fuels on hand at the beginning of this quarter (i.e. beginning inventory). This total must agree with the total gallons reported on Line 9 (i.e. ending inventory) of the previous quarter's Application for Fuel Tax Refund for Use of Power Take-Off Equipment (Form 95-214).
- Line 2 - Enter the gallons of On-highway BULK motor fuels purchased during this quarter (see line 8 for PTO Equipment Worksheet Instructions).
- Line 3 - Enter the gallons of Over-The-Road motor fuels purchased and used in qualified motor vehicles during this quarter. (see line 8 for PTO Equipment Worksheet Instructions).
- Line 4 - Add Lines 1, 2, and 3 to obtain the total gallons of motor fuels to be accounted for in this quarter.

USAGE ACCOUNT

- Line 5 - Enter the gallons of Over-The-Road motor fuels used in qualified motor vehicles during this quarter on which NO power take-off refund is claimed. (This can be determined by adding Over-The-Road fuel purchase receipts in all states for qualified motor vehicles during this quarter on which NON power take-off refund is claimed or from Row 1 Column (E) from the Power Take-Off Equipment Worksheet, see instructions for Line 8).
- Line 6 - Enter the gallons of On-highway BULK motor fuels used in qualified motor vehicles during this quarter on which NO power take-off refund is claimed. (This can be determined by adding the bulk fuel withdrawals - from On-highway bulk tanks - for qualified motor vehicles during this quarter on which NON power take-off refund is claimed or from Row 1 Column (D) from the Power Take-Off Equipment Worksheet, see instructions for Line 8).
- Line 7 - Enter the gallons of On-highway BULK motor fuels used in vehicles or equipment other than qualified motor vehicles during this quarter. (This can be determined by adding all bulk fuel withdrawals - from On-highway bulk tanks - for vehicles or equipment OTHER THAN qualified motor vehicles)
- Line 8 - Enter the gallons of On-highway BULK and Over-The-Road motor fuels used in qualified motor vehicles with power take-off equipment during this quarter (use the PTO Equipment Worksheet, see instructions below). Provide information as follows for each qualified motor vehicle by clicking the additional lines button (or adding additional sheet(s) where necessary and entering the these totals on line 34).

Use the PTO EQUIPMENT WORKSHEET (**Use TAB key to maneuver**)

Line 1 is to record totals for NON-Power Take-Off qualified motor vehicle, if applicable enter information for Column D through L (see instructions for Column D through Column L below).

Line 2 and greater is to record information on each type of Power-Take off qualified motor vehicle, see instructions below:

(A) - Enter the type of vehicle (i.e., boom, bucket, bulk feed, etc. from dropdown feature).

(B) - Enter the vehicle identification number for each qualified motor vehicle.

(C) - Enter the unit number for each vehicle listed in Column (B).

(D) - Enter the number of gallons of bulk fuel used in each vehicle listed in Column (C).

(E) - Enter the number of gallons of over-the-road fuel used in each vehicle listed in Column (C).

(F) - Add bulk fuel and over-the-road fuel (i.e. Column D + Column E).

(G) - Enter the number of gallons purchased in Kentucky of over-the-road and bulk fuel from Column F.



INSTRUCTIONS

NOTE: KEEP FOR FUTURE REFERENCE

(H) - Enter Total Mileage traveled outside of Kentucky taxable miles for unit in Column C.

(I) - Enter the number of taxable Kentucky miles traveled for unit in Column C.

(J) - Enter the number of gallons consumed in Kentucky (i.e. Column I divided by MPG).

(K) - Enter the % of Exemption from the Vehicle Types and Percentages Worksheet

(L) - Enter the number of Kentucky gallons exempted (i.e. Column J times Column K)

Total Columns (D), (E), (F), (G), (H), (I), (J), and (L).

Line 9 - Enter the number of gallons of On-highway BULK motor fuels on hand at the end of this quarter (i.e., ending inventory). This total must agree with the total gallons reported on Line 1 (i.e., beginning inventory) of the next quarter's Application for Fuel Tax Refund for Use of Power Take-Off Equipment (Form 95-214).

Line 10 - Determine the total gallons of motor fuels accounted for by adding Lines 5, 6, 7, 8, and 9. This total on Line 10 must agree with the total on Line 4.

COMPUTATION OF GALLONS WHICH POWER TAKE-OFF REFUND IS DUE

Line 11 - Attach copies of all power take-off refund claims which you have submitted to other jurisdictions.

Line 11A - Enter total mileage (i.e., in all jurisdictions) operated by qualified motor vehicles which have power take-off equipment pursuant to 601 KAR 1:200 (Last line of Columns (H) plus (I) of Power Take-Off Equipment Worksheet less row 1).

Line 11B - Enter total mileage (i.e., in all jurisdictions) operated by qualified motor vehicles that DO NOT have power take-off equipment (Line 1 of Columns (H) plus (I) of Power Take-Off Equipment Worksheet).

Line 11C - Enter total mileage operated in all jurisdictions outside of Kentucky taxable miles by qualified motor vehicles that have power take-off equipment. Calculate this mileage using the PTO Equipment Worksheet, Column H totals (See the example below).

(1) List each type of qualified motor vehicle with power take-off equipment and each jurisdiction where mileage was traveled (except Kentucky).

(2) Enter the total mileage traveled in each jurisdiction by vehicle type. Add total mileage for all qualified motor vehicles with power take-off (except Kentucky mileage) by vehicle type for each jurisdiction.

(3) Add the total mileage column and enter total on Line 17(C) (will be the total of Column H less row 1 of the PTO Equipment Worksheet).

EXAMPLE:

TYPE OF VEHICLE	JURISDICTION	TOTAL MILEAGE
Concrete Mixer - Triaxle	IN	4500*
Concrete Mixer - Triaxle	IL	3,000
Dump Truck - Tandem	VA	1,500
Dump Truck - Tandem	TN	2,000
TOTAL		11,000

*This represents the total mileage in IN for triaxle concrete mixers which are qualified motor vehicles.

Line 11D - Determine taxable mileage operated in Kentucky by qualified motor vehicles that have power take-off equipment. Subtract Line 11C from Line 11A and enter total on Line 11D (see PTO Equipment Worksheet Column I total less row 1).

Line 12 - (A) Divide (Line 11A + Line 11B) by Line 10 to determine miles per gallon (should match PTO Equipment Worksheet).
(B) Divide Line 11C by miles per gallon calculated in (12A) above.

Line 13 - Subtract Line 12B from Line 8 to determine the total gallons of motor fuels used in qualified motor vehicles with power take-off equipment while operating upon Kentucky public highways during this quarter.

Line 14 - Enter total gallons calculated and claimed in Column L last line from the PTO Equipment Worksheet.



COMPUTATION OF REFUND DUE

- Line 15A - Enter average price per gallon of motor fuels purchased this quarter. (Excluding Federal and State Excise Taxes)
USE the Average Price Per Gallon Worksheet (**Use tab key to maneuver**).
- (A) – Enter the date of the fuel purchase
 - (B) – Enter the Kentucky City Location
 - (C) – Enter the invoice number
 - (D) – Enter the total fuel cost
 - (E) – Enter the total gallons purchased
 - (F) – Enter Fuel Type (please note for each fuel type a separate return will need to be filed)
 - (G) – Enter the price per gallon
 - (H) – Enter any relevant comments
 - (I) – Total amount of all Kentucky fuel purchased (sum of column D)
 - (J) – Total gallons purchased (sum of Column E)
 - (K) – Average price per gallon including federal and state taxes is total purchases divided by total gallons
(i.e. I divided by J round to thousandths)
 - (L) – Less Federal Tax Rate (Excel users should be filled in once quarter ending and fuel type is entered on
the Vehicle Types and Percentages Worksheet or PDF users see Fuel Tax Rate Table)
 - (M) – Less Kentucky Tax Rate (Excel users should be filled in once quarter ending and fuel type is entered on
the Vehicle Types and Percentages Worksheet or PDF users see Fuel Tax Rate Table)
 - (N) – Average Price per Gallon without federal and state taxes for the quarter (i.e. K-L-M).
Carry to Line 15A.
- Line 15B - Enter the number of gallons subject to PTO refund from line 15.
- Line 15C - Multiply line 15B by percentage of quarter filing (Excel users should be filled in once quarter ending and fuel type is
entered on the Vehicle Types and Percentages Worksheet or PDF users see Fuel Tax Rate Table)
- Line 15D - Enter average total cost of motor fuels purchased this quarter. (Multiply line 15A times line 15B).
- Line 15E - Enter Kentucky sales or use tax. (Multiply line 15E by .06).
- Line 15F - Enter net refund due. (Line 15C minus line 15E).
- Line 17 through 21 - Provide information and copies of invoices and tax returns as requested.



Kentucky Transportation Cabinet

Division of Motor Carriers

TC 95-214

1/2012

APPLICATION FOR FUEL TAX REFUND FOR USE OF POWER TAKE-OFF EQUIPMENT

FUEL TAX RATES TABLE

Gasoline Diesel Gasohol Propane LNG CNG Ethanol Methanol E-85 M-85 A55 Biodiesel

4Q2011	Federal Tax Rate	U.S.	0.184	0.244	0.184	0.184	0.243	0.183				0.0925		
4Q2011A	KENTUCKY (KY)	U.S.	0.264	0.234	0.264	0.264	0.234	0.234	0.264	0.264	0.264	0.264	0.234	
		Can.	0.069	0.0612	0.069	0.069	0.0612	0.0612	0.069	0.069	0.069	0.069	0.0612	
4Q2011B	KENTUCKY (KY) (Surcharge)	U.S.	0.048	0.112	0.048	0.048	0.112	0.112	0.048	0.048	0.048	0.048	0.112	
		Can.	0.0126	0.0293	0.0126	0.0126	0.0293	0.0293	0.0126	0.0126	0.0126	0.0126	0.0293	
4Q2011C	Percentage of quarter filing:		0.312	0.346	0.312	0.312	0.346	0.346	0.312	0.312	0.312	0.312	0.346	0

2Q2011	Federal Tax Rate	U.S.	0.184	0.244	0.184	0.184	0.243	0.183				0.0925		
2Q2011A	KENTUCKY (KY)	U.S.	0.245	0.215	0.245	0.245	0.215	0.215	0.245	0.245	0.245	0.245	0.215	
		Can.	0.0632	0.0555	0.0632	0.0632	0.0555	0.0555	0.0632	0.0632	0.0632	0.0632	0.0555	
2Q2011B	KENTUCKY (KY) (Surcharge)	U.S.	0.043	0.102	0.043	0.043	0.102	0.102	0.043	0.043	0.043	0.043	0.102	
		Can.	0.0111	0.0263	0.0111	0.0111	0.0263	0.0263	0.0111	0.0111	0.0111	0.0111	0.0263	
2Q2011C	Percentage of quarter filing:		0.288	0.317	0.288	0.288	0.317	0.317	0.288	0.288	0.288	0.288	0.317	0

3Q2011	Federal Tax Rate	U.S.	0.184	0.244	0.184	0.184	0.243	0.183				0.0925		
3Q2011A	KENTUCKY (KY)	U.S.	0.264	0.234	0.264	0.264	0.234	0.234	0.264	0.264	0.264	0.264	0.234	
		Can.	0.0682	0.0605	0.0682	0.0682	0.0605	0.0605	0.0682	0.0682	0.0682	0.0682	0.0605	
3Q2011B	KENTUCKY (KY) (Surcharge)	U.S.	0.048	0.112	0.048	0.048	0.112	0.112	0.048	0.048	0.048	0.048	0.112	
		Can.	0.0124	0.029	0.0124	0.0124	0.029	0.029	0.0124	0.0124	0.0124	0.0124	0.029	
3Q2011C	Percentage of quarter filing:		0.312	0.346	0.312	0.312	0.346	0.346	0.312	0.312	0.312	0.312	0.346	0